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I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:
Date: February 22, 2006 Name: /Gustavo Siller, Jr./

Our Case No. 9281-4693
Client Reference No. N US02180

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
KIYOSHI SATO)
Serial No. 10/716,710) Examiner: Tianjie Chen
Filing Date: November 17, 2003) Group Art Unit No. 2656
For: THIN FILM MAGNETIC HEAD)
HAVING TOROIDALLY WOUND)
COIL)

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- Transmittal Letter (in duplicate); Office Action Status Inquiry
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=			x \$200=	
First Presentation of Multiple Dep. Claim					+\$180=			+\$360=	
					Total	\$		Total	\$

Fee payment:

- A check in the amount of \$_____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

February 22, 2006
(Dated)

/Gustavo Siller, Jr./
Reg. No. 32,305
Attorney for Applicant